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I hereby certify that this correspondence is being hand filed with the United States Patent and Trademark Office in Alexandria, VA on

April 2, 2004.

Stephanie R. Mason

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In the application of:

Toshihide SEKIDO et al.

Serial No.:

09/806,417

Filing Date:

July 25, 2001

For:

METHOD OF MANUFACTURING A HOLLOW STRUCTURE OF FIBER-REINFORCED RESIN (AMENDED) Examiner: Michael C. Miggins

Group Art Unit: 1772

AMENDMENT UNDER 37 CFR 1.111

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

We are resubmitting the response to the Action of June 19, 2003 filed on September 22, 2003, in response to the Notice of Non-Compliant Amendment dated March 9, 2004. Please amend this application as follows: